

# **Sales and Use Tax Information for Colleges, Universities, and Technical Colleges**

# Table of Contents

## Page

<b>I. INTRODUCTION .....</b>	<b>1</b>
A. General .....	1
B. Definitions of College, University, and Technical College .....	1
C. Difference Between the Sales and Use Tax .....	2
D. Tax Rate and Tax Base .....	2
E. Seller's Permits.....	2
F. Business Tax Registration .....	2
<b>II. SALES BY COLLEGES, UNIVERSITIES, AND TECHNICAL COLLEGES.....</b>	<b>2</b>
A. General .....	2
B. Taxable Sales, Leases, or Rentals .....	2
C. Nontaxable Sales .....	5
D. Student Organizations.....	8
<b>III. PURCHASES BY COLLEGES, UNIVERSITIES, AND TECHNICAL COLLEGES .....</b>	<b>8</b>
A. Operated by the State of Wisconsin or Another Federal or Wisconsin Governmental Unit .....	8
B. Private College, University, or Technical College.....	8
C. Student Organizations .....	8
<b>IV. CONSTRUCTION FOR COLLEGES, UNIVERSITIES, AND TECHNICAL COLLEGES.....</b>	<b>9</b>
<b>V. RECORDKEEPING.....</b>	<b>9</b>
A. General .....	9
B. Exemption Certificates and Exemption Claims.....	9
<b>VI. QUESTIONS OR ADDITIONAL INFORMATION .....</b>	<b>10</b>
A. Department of Revenue Assistance .....	10
B. Other Aids.....	10

## I. INTRODUCTION

### A. General

This publication provides information about the Wisconsin sales and use tax as it affects colleges, universities, and technical colleges.

**Note:** Certain sales which are subject to the 5% state sales and use tax may also be subject to the: (a) 0.5% county sales and use tax, (b) 0.1% or 0.5% stadium sales and use tax, (c) 0.25% food and beverage local exposition tax, and (d) 0.5% premier resort area sales tax. Additional information about these taxes is contained in the following:

- (a) County tax: Publication 201, *Wisconsin Sales and Use Tax Information*, Section XVIII.
- (b) Stadium tax: Publication 201, *Wisconsin Sales and Use Tax Information*, Section XVIII. Applies to sales and purchases made in Brown, Milwaukee, Ozaukee, Racine, Washington, and Waukesha counties.
- (c) Local exposition taxes: Publication 410, *Local Exposition Taxes*. Applies to sales of certain lodging, food, and beverages and car rentals in municipalities wholly or partially within Milwaukee County.
- (d) Premier resort area tax: Publication 403, *Premier Resort Area Tax*. Applies to certain types of sellers and their sales of tangible personal property and taxable services in the Village of Lake Delton and City of Wisconsin Dells.

Publications 201, 403, and 410 are available from any of the Department of Revenue offices listed on page 10 of this publication.

If, after reading this publication, you have questions about the sales and use tax, contact the Department of Revenue. Office locations and ways to contact the department are found in Section VI on page 10.

### CAUTION

- The information in this publication reflects interpretations by the Wisconsin Department of Revenue of laws enacted by the Wisconsin Legislature as of March 1, 2001. Laws enacted after that date, new administrative rules, and court decisions may change the interpretations in this publication.
- The examples and lists of taxable and nontaxable sales and purchases provided in this publication are not all-inclusive. They merely set forth common examples.

### B. Definitions of College, University, and Technical College

“School,” for purposes of this publication, means a college, university, or technical college.

“College” and “university” mean a nonprofit or public educational institution which provides an educational program for which it awards a bachelor’s or higher degree, or provides a program which is acceptable for full credit toward such a degree or a program of training to prepare students for gainful employment in a recognized occupation, and admits as regular students only individuals having a certificate of graduation from a high school or the recognized equivalent of such a certificate. Examples include the University of Wisconsin, Alverno College, Beloit College, Cardinal Stritch College, Carroll College, Carthage College, Concordia University, Edgewood College, Lakeland College, Lawrence University, Marian College, Marquette University, Mount Mary College, Mount Senario College, Northland College, Ripon College, St. Norbert College, Silver Lake College, Viterbo College, and Wisconsin Lutheran College.

“Technical college” is a school subject to regulation established by the Wisconsin Technical College System Board. Examples include Blackhawk Technical College, Chippewa Valley Technical College, Fox Valley Technical College, Gateway Technical College, Lakeshore Technical College, Madison Area Technical College, Mid-State Technical College, Milwaukee Area Technical College, Moraine Park Technical College, Nicolet Area Technical College, Northcentral Technical College, Northeast

Wisconsin Technical College, Southwest Wisconsin Technical College, Waukesha County Technical College, Western Wisconsin Technical College, and Wisconsin Indianhead Technical College.

### C. Difference Between the Sales and Use Tax

1. **Sales tax:** The Wisconsin sales tax is a 5% tax imposed on the gross receipts of colleges, universities, and technical colleges who sell, lease, or rent tangible personal property or taxable services at retail in Wisconsin. Generally, a sale of tangible personal property is at retail unless the buyer purchases the property for the purpose of reselling it.
2. **Use tax:** The Wisconsin use tax is a 5% tax imposed on the sales price of tangible personal property or taxable services that are used, stored, or consumed in Wisconsin, upon which a Wisconsin sales or use tax has not previously been paid.

**Note:** Wisconsin universities, colleges, and technical colleges are not subject to use tax. The reason for this is that all purchases by Wisconsin governmental units and nonprofit schools organized and operated exclusively for religious, educational, scientific, or charitable purposes are exempt from use tax.

### D. Tax Rate and Tax Base

The tax rate of 5% is the same for both the Wisconsin state sales and use tax. The sales tax is based upon gross receipts from retail sales. The use tax is based upon the sales price of the property or services purchased.

If a sale is subject to the 0.5% county tax, the tax rate is 5.5% (5% state tax and 0.5% county tax). If the sale is subject to the 0.5% football stadium tax, the tax rate is 5.5%. If the sale is subject to the 0.1% baseball stadium tax, the tax rate is 5.1%, or 5.6% if county tax applies.

### E. Seller's Permits

#### 1. Who Must Have a Seller's Permit?

Every college, university, and technical college desiring to engage in the business of selling taxable tangible personal property or services in Wisconsin must file Form A-101, Application for Permit/Certificate, with the department. The seller's permit shows that a seller is properly registered with the Department of Revenue, as required by law. A permit is needed for each location.

#### 2. Application Forms

Form A-101 may be obtained from any Department of Revenue office or the department's web site (see page 10). This completed form should be mailed to the department at least three weeks before business operations begin. It is a misdemeanor to sell taxable property or services without a seller's permit.

### F. Business Tax Registration

Colleges, universities, and technical colleges applying for a seller's permit may be required to pay a Business Tax Registration (BTR) fee of \$20. The BTR certificate is renewable every two years at a cost of \$10.

## II. SALES BY COLLEGES, UNIVERSITIES, AND TECHNICAL COLLEGES

### A. General

All sales of tangible personal property are subject to the sales tax, unless an exemption applies. However, sales of only certain selected services are taxable. This portion of the publication describes how the sales tax applies to sales by colleges, universities, and technical colleges.

### B. Taxable Sales, Leases, or Rentals

**Caution:** The following sales are not taxable if they are mandatory charges which are included in the billing for tuition, as explained in Part II.C.1.

1. Tangible Personal Property.

**Important:** If the school charges the purchaser for the delivery of any of the following items, the school's total charge, including the shipping and handling charge, is taxable.

- Over-the-counter sales of magazines, but not newspapers.
- Books, yearbooks, annuals, lecture notes, directories, and bulletins.
- Student course materials (e.g., books and lab supplies).
- Meals, food, food products, and beverages, sold for consumption on the seller's premises, unless furnished in accordance with any contract or agreement with the school to (see Part II.C.2.):
  - Students who consume the meals, food, food products, and beverages and are enrolled for credit at the college, university, or technical college
  - A National Football League Team

**Example:** Sales of cafeteria meals to teachers and visitors are taxable.

- The following items sold for consumption on or off the premises of the seller:
  - Medicines, tonics, vitamins, and medicinal preparations in any form
  - Fermented malt beverages (e.g., beer) and intoxicating liquors
  - Soda water beverages, soft drinks, fruit drinks, and ades that are not fruit juices
  - Meals and sandwiches
  - Heated food and heated beverages
  - Soda fountain items such as sundaes, milk shakes, malts, ice cream cones, and sodas

- Candy, chewing gum, lozenges, popcorn, and confections
- Food for animals
- Food used in research and experimentation

Refer to Publication 220, *Grocers - How Do Wisconsin Sales and Use Taxes Affect Your Operations?*, for more information.

- Gift shop sales.
- Vending machine sales.

**Exception:** Effective July 1, 2001, sales of food, food products, and beverages from a vending machine are considered to be sold for consumption off the seller's premises. Therefore, sales from a vending machine of food, food products, and beverages for human consumption (e.g., fruit, potato chips, cookies, milk) are exempt from Wisconsin sales or use tax, except for the following:

- Soda water beverages as defined in sec. 97.29(1)(i), Wis. Stats., bases, concentrates, and powders intended to be reconstituted by consumers to produce soft drinks, and fruit drinks and ades not defined as fruit juices in sec. 97.02(27), 1967 Wis. Stats.
- Candy, chewing gum, lozenges, popcorn, and confections.
- Meals and sandwiches, whether heated or not.
- Heated food and heated beverages.
- Soda fountain items such as sundaes, milk shakes, malts, ice cream cones, and sodas.
- Medicines, tonics, vitamins, and medicinal preparations in any form.
- Fermented malt beverages as defined in sec. 125.02, Wis. Stats. (e.g., beer).

- Intoxicating liquors as defined in sec. 139.01(3), Wis. Stats.

- Photocopies, microfilm, or videotape copies.

**Exception:** Sales of photocopies of public or confidential records by schools operated by the state, or another governmental unit that is included in the definition of “authority” in sec. 19.32(1), Wis. Stats., are exempt. This exemption applies primarily to transcripts and other records. Copyrighted printed material is not a public record. Therefore, photocopy charges in a library generally are taxable.

**Caution:** Private schools are not included in the definition of “authority” and all receipts from their sales of photocopies are taxable, unless some other exemption applies.

- Auction sales. (See Publication 217, *Auctioneers*, for more information.)
- Cap and gown rentals, including collections made by the school for a private vendor.
- Uniforms for employees or others.
- Parts and labor for repairing motor vehicles or other tangible personal property. These charges are taxable even though the customer is only charged for parts at the school’s cost.
- Computer hardware and computer software, except custom computer software.
- Fundraiser sales.
- Portable stages, public address systems, chairs, pianos, forklift trucks, music racks, spotlights, and projectors to groups using a school’s theater.

## 2. Taxable Services

- Parking or providing parking space for motor vehicles and aircraft, and docking or providing storage space for boats.

Parking fines are not taxable.

- Admissions to events and places which are amusement, athletic, entertainment, or recreational in nature and the furnishing, for dues, fees, or other considerations, the privilege of access to clubs or the privilege of having access to, or the use of, amusement, entertainment, athletic, or recreational facilities.

Examples include:

- Admissions to sporting events, plays, theatrical and musical performances, and dances.
- Access to ball diamonds, tennis courts, swimming pools, gymnasiums, and golf courses.
- Players’ or other persons’ use of the school’s ball diamonds or football fields.
- Season tickets for amusement, athletic, entertainment, or recreational events.
- Optional student activity fees which admit the student to taxable events, services, or facilities, or which permit the student to use tangible personal property.
- Intramural fees paid by students for use of recreational facilities.
- Practice bowling at times other than when a class of instruction is in progress.
- Rentals of auditoriums, gymnasiums, and other multipurpose recreational or entertainment type facilities to persons who use the facilities for their self-

entertainment. However, see Part II.C.4 for exceptions.

- Long distance telephone services originating or terminating in Wisconsin and charged to a service address in Wisconsin, unless the services are furnished by the school with lodging services.
- Services that consist of recording telecommunications messages and transmitting them to the purchaser of the service or at the purchaser's direction

**Exception:** These telecommunications messaging services are not taxable if they are merely incidental to a nontaxable service provided to the purchaser.

- Laundry, dry-cleaning, and pressing services.

**Caution:** Receipts from coin-operated laundry machines are not taxable except when they are activated by tokens or magnetic cards.

- Landscaping and lawn maintenance services.
- Cable television services, including installation or hookup charges.
- Meals, tickets to theatre performances, etc., provided to persons in exchange for donations are subject to sales tax to the extent of their value when the donation equals or exceeds that amount.

**Example:** Patrons donate \$100 and receive a \$10 meal. Their actual donation is \$90. The \$10 portion for the meal is subject to the sales tax.

- Printing or imprinting tangible personal property.

**Exception:** Printing or imprinting tangible personal property which will be subsequently transferred outside Wisconsin for

use outside Wisconsin by the customer for advertising purposes is not taxable.

### C. Nontaxable Sales

**Caution:** The nontaxable sales and receipts illustrated below are applicable to schools. The examples given may not apply to activities conducted by other entities.

#### 1. Tuition, activity, and course instruction fees.

Gross receipts from student tuition are nontaxable sales of educational services. If the billing for tuition includes mandatory charges for materials (which are incidental to the educational services) or mandatory charges for otherwise taxable services, the entire billing is considered to be for a nontaxable educational service. This is the case whether or not the mandatory charges for materials or taxable services are separately stated on the billing for tuition issued to the student.

##### a. Examples of sales, leases, or rentals of tangible personal property which are **not taxable** include:

- Mandatory charges for textbooks, laboratory materials, or supplies and equipment rentals included in the billing for tuition.
- Mandatory rentals of golf clubs included in the billing for tuition for a specific educational course in golfing.

##### b. Examples of sales of services which are **not taxable** include:

- Mandatory student activity fees which are included in the billing for tuition. These activity fees may provide admissions or reduced admissions to social, sporting, recreational, or athletic events or places, or to parking spaces.

**Example:** If a charge of \$50 is included in the activity fee for parking privileges, and all students pay this fee, regardless of whether or not they drive, the \$50 charge is not taxable.

**Caution:** If only the students who are actually going to use the parking facilities are charged the \$50 parking fee, the \$50 charge is taxable.

- Admission to a golf course or bowling center which is required as part of a specific course in golf or bowling.

Minor deviations in billing procedures will not void this basic exemption and the transaction will still be exempt. For example:

- A course is dropped two weeks after the original registration date and the student pays for a substitute course at this later date.
- Activity fees are charged all students at the main campus, but satellite locations not offering activities do not have an activity fee.
- Each tuition billing includes charges for different materials, depending on courses.
- Separate charges for required textbooks are included in the original tuition billing and the student subsequently picks up the books at a college operated bookstore.

**Caution:**

- (1) Except as described under minor deviations above, mandatory charges for materials and other personal property billed subsequent to the billing for tuition are subject to sales tax.
- (2) Taxable services billed subsequent to the billing for tuition are taxable, unless the services billed are required by a specific educational course and, therefore, considered to be a nontaxable educational service.

2. Meals, food, food products, or beverages, as defined in sec. 77.54(20)(a) and (b), Wis. Stats., furnished in accordance with any contract or agreement by a public or private institution of higher education, are exempt if:

- The items are furnished to an undergraduate student, a graduate student, or a student enrolled in a professional school if the student is enrolled for credit at that institution and if the items are consumed by that student, or
- The items are furnished to a National Football League team.

**Caution:** The following sales of meals, food, food products, or beverages are subject to Wisconsin sales or use tax, unless an exemption applies (e.g., sales to Wisconsin governmental units, sales for resale, etc.):

- Daily meals to professors, teachers, and administrators.
- Wedding receptions meals.
- Business seminar and convention meals.
- Meals not sold by the school, but rather by affiliated organizations of the school, such as booster groups, that are not part of the school.

3. Sales of the following by a restaurant to the restaurant's employees during the employee's work hours:

- Meals and sandwiches, whether heated or not.
- Heated food and heated beverages.
- Soda fountain items such as sundaes, milk shakes, malts, ice cream cones, and sodas.
- Candy, chewing gum, lozenges, popcorn, and confections.
- Soda water beverages as defined in sec 97.29(1)(I), Wis. States., bases, con-



centrates, and powders intended to be reconstituted by consumers to produce soft drinks, and fruit drinks and ades not defined as fruit juices in sec. 97.02(27), 1967 Wis. Stats.

- Disposable products that are transferred with the above items, such as paper cups, napkins, etc.
4. Furnishing rooms or lodging to students or any other persons, regardless of the duration.
  5. Rental of auditoriums, gymnasiums, and other multipurpose facilities (including associated charges for heat, light, and janitor fees) are not taxable admissions to amusement, athletic, entertainment, or recreational facilities when:
    - The facility is rented to a promoter or professional group which will convert it to a place of recreation, amusement, or entertainment and sell admissions to the public.
    - The facility is rented to a promoter or group which conducts a nonrecreational-type event on the premises, such as a religious meeting, graduation ceremony, political meeting, trade show, antique show, or wedding ceremony.
  6. Membership dues in a school's student union.
  7. Admission to facilities that are used primarily for fitness or health.

An admission to a facility is primarily for fitness and health if users spend more than 50% of their overall time using the following nontaxable facilities:

- Aerobics classes
- All lessons (swimming, tennis, golf, etc.)
- Free weights and machines
- Whirlpool, sauna
- Running track (other than for races)
- Exercycles, lifecycles
- Rowing machines

- Stepping machines
- X-country ski machines
- Treadmills
- Tanning booths and beds
- Massage table/room

A reasonable method of determining nontaxable use is a representative survey of participants and their time spent in each facility. Schools must keep adequate records to substantiate how they determine the primary purpose of the participants' use of the facilities.

**Example 1:** A school's health and fitness center has two membership plans. The blue card membership (\$30/month) entitles members to use the weight room, swimming pool, running track, and exercise machines. A separate fee is charged to blue card members for the use of racquetball courts. The gold card membership (\$40/month) entitles members to use all of the above facilities and also entitles the members to use the racquetball courts with no additional charge.

Based on a survey of blue card members, the club has found that these members spend 30% of their time swimming (free swim or lap swim, no lessons: taxable activity) and the remaining 70% of their time in nontaxable activities, including running, exercising, and lifting weights. Since the primary purpose of the blue card members is to use the facilities for nontaxable activities, the club's receipts from all of the blue card memberships are not subject to sales tax.

Based on a survey of gold card members, the club has found that these members spend 75% of their time swimming or playing racquetball (taxable activities) and the remaining 25% of their time in nontaxable activities. Since the primary purpose of the gold card members is to use the facilities for taxable activities, the club's receipts from all of the gold card memberships are subject to sales tax.

**Example 2:** A school's health and fitness center charges a single fee to its members for the use of tennis courts, racquetball courts, a swimming

pool, a running track, and exercise machines. In a study conducted by the club, in which it observed and recorded the use made of each area of the club, it found that 65% of the members' time was spent in taxable activities (playing tennis, racquetball, and swimming) and the remaining 35% of the members' time was spent in nontaxable activities (running and exercising).

Since the primary purpose of the members was to use the facilities for taxable activities, all of the club's membership fees are subject to sales tax.

**Note:** Even in situations where the primary purpose of the members is to use the facilities for nontaxable activities and, therefore, the organization's fee has been determined to be nontaxable, any separate charges for taxable activities, services, or property are subject to sales tax.

8. Lessons.
9. Charges for mandatory or optional appliance hookups or rentals of refrigerators, microwaves, etc., to dorm residents by the school, but not cable television services. Appliance rentals from other vendors are taxable unless the vendor has a contract with the school and the students directly pay the school.
10. Library and book fines and charges for books not returned.
11. Advertising space in newspapers, brochures, and programs.

#### **D. Student Organizations**

1. Independent, nonprofit student organizations which control their own funds, and are not otherwise required to hold a seller's permit, may not be required to charge sales tax on their sales of otherwise taxable tangible personal property or services if the sales qualify as "occasional sales." (See Publication 206, *Sales Tax Exemption for Nonprofit Organizations*, for more information.)

2. If a student organization is a part of the school, the tax treatment of its sales is the same as that of the school.

### **III. PURCHASES BY COLLEGES, UNIVERSITIES, AND TECHNICAL COLLEGES**

#### **A. Operated by the State of Wisconsin or Another Federal or Wisconsin Governmental Unit** (e.g., UW-Madison, UW Eau Claire, Madison Area Technical College)

All tangible personal property and services may be purchased exempt from Wisconsin sales or use tax. To claim the exemption, the college, university, or technical college must give the seller one of the following:

1. A completed purchase order or similar document clearly identifying the college, university, or technical college as the purchaser.
2. An exemption certificate (Form S-211).
3. The Certificate of Exempt Status (CES) number issued by the Department of Revenue.

#### **B. Private College, University, or Technical College** (e.g., private nonprofit schools which are not operated by the State of Wisconsin or another governmental unit or agency, but which are operated exclusively for religious, charitable, scientific, or educational purposes and have been issued a CES by the Wisconsin Department of Revenue)

All tangible personal property and services may be purchased exempt from Wisconsin sales or use tax. To claim the exemption, the school must give the seller the CES number issued by the Wisconsin Department of Revenue or an exemption certificate (Form S-211).

#### **C. Student Organizations**

1. Student organizations which are a part of the school may make purchases exempt from sales tax in the same manner as their respective schools, as outlined in Part III.A or B above.

2. Student organizations which are separate from the school, but are organized and operated exclusively for religious, charitable, scientific, or educational purposes, may qualify for a CES and should apply to the Wisconsin Department of Revenue for their own number. The school's CES number should not be used.

If there is a question about the student organization being separate, or a part of the school, contact the Wisconsin Department of Revenue for a determination.

## **IV. CONSTRUCTION FOR COLLEGES, UNIVERSITIES, AND TECHNICAL COLLEGES**

Even though a contractor is constructing, altering, repairing, or improving real property for a school, sales of building materials to the contractor for use in real property construction are taxable. The reason for this treatment is that the contractor is the consumer of the building materials used in constructing, altering, repairing, or improving the real property. Therefore, the sale to the contractor is a retail sale and is subject to tax.

For more information about construction for schools and other exempt entities, see Publication 207, *Sales and Use Tax Information for Construction Contractors*, which may be obtained from any department office.

## **V. RECORDKEEPING**

### **A. General**

Every school required to have a seller's permit must keep adequate records of business transactions to enable the school, as well as the Department of Revenue, to determine the correct amount of tax for which the school is liable. The law requires that all persons (including schools) must report their gross receipts using the accrual accounting method, unless the Department of Revenue determines an undue hardship would result. The cash basis is then permitted.

Schools engaged in selling taxable tangible personal property or taxable services in a county which has adopted the county tax or a stadium district must

also keep records showing the sales and use tax due in that county or stadium district.

See sec. Tax 11.92, Wis. Adm. Code, "Records and record keeping," for more information.

### **B. Exemption Certificates and Exemption Claims**

If a school claims that part or all of its retail sales of tangible personal property or taxable services are exempt from sales and use tax, the school must keep a record of the name and address of the person to whom the exempt sale was made, the date of sale, the article sold, the amount of exemption, and the reason the sale was exempt from tax.

The reason for keeping such records is that the sales and use tax law provides that all gross receipts are taxable until the contrary is established. The seller (school) has the burden of proving that a sale of tangible personal property or taxable services is exempt, unless the seller takes a certificate (or other information as described in Part V.B.3 and 4 below) in an approved form in good faith from the purchaser which indicates that the property or service being purchased is for resale or is otherwise exempt.

Four common reasons that sales of tangible personal property or taxable services may be exempt are:

1. The purchaser furnishes the seller an exemption certificate claiming resale which the seller accepts in good faith. The certificate is given to the seller because the purchaser declares that he or she is going to resell the item or service.
2. The purchaser uses the item purchased in an exempt manner (for example, the item is going to be used exclusively and directly in manufacturing or in farming and is, therefore, exempt). The seller should obtain a completed exemption certificate from the purchaser.
3. The purchaser is an exempt organization (such as a church, federal and Wisconsin governmental unit, including Wisconsin municipalities and public schools). Sales to federal and Wisconsin governmental units, including Wisconsin municipalities and public schools, do not have

to be supported by exemption certificates. However, an exemption certificate, a copy of the purchase order from the governmental unit, or an invoice copy indicating the unit's CES number must be retained as part of the seller's records.

For exempt sales to organizations holding a CES number (such as, a church), the number should be recorded on the invoice or an exemption certificate obtained.

Nonprofit organizations organized and operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, may apply to the Department of Revenue for a CES and if approved, will be issued an exempt status number by the department.

4. The purchaser furnishes the seller (a) a copy of its Wisconsin direct pay permit or (b) a statement that the purchaser holds a Wisconsin direct pay permit, the permit number, and the date the permit was issued. The purchaser is subject to Wisconsin use tax on the purchase price if the property or service purchased is used in a taxable manner.

**Note:** If exemptions are claimed for any of the above 4 reasons, the seller must keep the completed certificates, purchase orders, and invoices to prove that the sales were exempt.

## VI. QUESTIONS OR ADDITIONAL INFORMATION

### A. Department of Revenue Assistance

If you have questions or want additional information about the sales and use tax law, contact the Department of Revenue by any of the following methods:

Write . . . Wisconsin Department of Revenue  
PO Box 8902  
Madison WI 53708-8902

Telephone . . . (608) 266-2776

Fax . . . (608) 267-1030

E-Mail . . . [sales10@dor.state.wi.us](mailto:sales10@dor.state.wi.us)

Visit our web site . . . [www.dor.state.wi.us](http://www.dor.state.wi.us)

Call or stop in . . . at any Department of Revenue office

Offices are located in Appleton, Baraboo, Beaver Dam, Eau Claire, Elkhorn, Fond du Lac, Grafton, Green Bay, Hayward, Hudson, Janesville, Kenosha, La Crosse, Lancaster, Madison, Manitowoc, Marinette, Marshfield, Milwaukee, Monroe, Oshkosh, Racine, Rhinelander, Rice Lake, Shawano, Sheboygan, Superior, Tomah, Watertown, Waukesha, Waupaca, Wausau, West Bend, and Wisconsin Rapids.

### B. Other Aids

Other informational aids available include:

#### 1. Sales and Use Tax Report

The **Sales and Use Tax Report** is published one or more times each year by the Department of Revenue and is mailed without charge to all persons holding a seller's permit. It includes general information about sales and use tax, including new tax laws enacted by the Legislature.

#### 2. Publications

In addition to this publication, you can obtain the following other sales and use tax publications from any Department of Revenue office.

Number	Subject
200	Electrical Contractors
201	Wisconsin Sales and Use Tax Information
202	Sales and Use Tax Information: Motor Vehicle Sales, Leases, and Repairs
203	Sales and Use Tax Information for Manufacturers
205	Use Tax Information for Individuals
206	Sales Tax Exemption for Nonprofit Organizations

Number	Subject
207	Sales and Use Tax Information for Contractors
210	Sales and Use Tax Treatment of Landscaping
211	Cemetery Monument Dealers
214	Businesses: Do You Owe Use Tax?
216	Filing Claims for Refund of Sales or Use Tax
217	Auctioneers
219	Hotels, Motels, and Other Lodging Providers
220	Grocers
221	Farm Suppliers and Farmers
222	Motor Vehicle Fuel Users
223	Bakeries
224	Veterinarians
225	Barber and Beauty Shops
226	Golf Courses
403	Premier Resort Area Tax
410	Local Exposition Taxes

### 3. Wisconsin Tax Bulletin

The **Wisconsin Tax Bulletin** is a quarterly publication prepared by the Department of Revenue which is distributed to those persons who have purchased a subscription to it. The bulletin includes information on most taxes administered by the Department of Revenue, including sales and use, income, franchise, and

excise taxes. It includes up-to-date information on new tax laws, interpretations of existing laws, information on filing various types of returns and on current tax topics, and gives a brief excerpt of major Wisconsin tax cases decided by the courts and the Wisconsin Tax Appeals Commission.

A subscription, which costs \$7 per year, may be obtained by writing to: Wisconsin Department of Administration, Document Sales, PO Box 7840, Madison, Wisconsin 53707-7840.

### 4. Rules - Wisconsin Administrative Code

The Wisconsin Administrative Code includes administrative rules that interpret the Wisconsin Statutes. The Department of Revenue has adopted a number of rules pertaining to sales and use tax.

A book of the administrative rules of the of Revenue, may be purchased from: Department of Administration, Document Sales, PO Box 7840, Madison, Wisconsin 53707-7840. An update service, which provides all new Department of Revenue rules and changes to existing rules, may also be purchased from Document Sales.